Exhibit 8-3

Examples of Various Expenditure B2 Accounting Adjustment Scenarios:

Line	BFY	Fund	TS	Boc	I/D	Recovery?
Scenario A. Change to a BOC						
1	00	73	12X1600	2614	D	No recovery
2	00	73	12X1600	3100	I	Funding needs to say in BFY 00
Scenario B. Emergency Funding the old days						
1	00	77	12X1600	1100	D	Yes. 01-77 crosses Treasury Symbols
2	00	54	121600	1100	I	Upward spending adj.
Scenario C. Contingency Funding						
1	98	52	1291600	2500	D	Downward spending adj. – no recovery
2	98	72	12X1600	2500	I	Reduces carryover in BFY 01 Fund 72
Scenario D. Reimbursable Funding						
1	99	52	1291600	1100	D	Downward spending adj. – no recovery
2	99	57	1291600	1100	I	Upward spending adj.
Scenario E. Correct Accounting Code on a Contract						
1	01	11	12X1600	2500	D	Current spending decreased – no recovery
2	01	52	121600	2500	I	Current spending increased
Scenario F. Overhead Offsetting						
1	00	52	1201600	1100	D	$100 downward spending – no recovery
2	00	11	12X1600	1100	I	$50 reduces carryover in BFY 01 Fund 11
3	00	77	12X1600	1100	I	$50 reduces carryover in BFY 01 Fund 77
Scenario G. T&W with Wrong Accounting Code						
1	00	77	12X1600	1100	D	$100 – yes recovery
2	00	52	1201600	1100	I	$50 upward spending
3	00	11	12X1600	1100	I	$50 reduces carryover in BFY 01 Fund 11
Scenario H. Voyager Charge to Wrong Year						
1	01	41	12X5161	2614	D	Downward spending adj. – no recovery
2	00	41	12X5161	2614	I	Reduces carryover in BFY 01 Fund 41
Scenario I. PO Charged to Wrong Year						
1	01	52	1211600	3141	D	Downward spending adj. – no recovery
2	00	41	12X5161	3141	I	Reduces carryover in BFY 01 Fund 41
Scenario J. Reimbursable Offset						
1	01	52	1211600	1100	D	Current spending decreased – no recovery
2	01	73	12X1600	1100	I	Current spending increased
Scenario K. Reimbursable Correction						
1	00	73	12X1600	1200	D	Yes - recovery
2	00	52	1211600	1200	I	Upward spending adj.
Scenario L. Between BFYs With Same Fund						
1	99	75	12X1600	1100	D	Yes – recovery
2	00	75	12X1600	1100	I	Reduces carryover in BFY 01 Fund 77
Scenario M. Between BFYs With Same Fund						
1	00	77	12X1600	1100	D	Yes – recovery
2	01	77	12X1600	1100	I	Increase in current year spending

Exhibit 8-3

A recovery needs to be considered if:

- The BFY is a prior year.
- The Fund being decreased is a No-Year.
- The increase is not in the same Fund.
- The budget authority should be moved to the current FY No-Year Fund for future spending.

Exhibit 8-3

Attachment 2

APHIS SERVICES – YOUR STATE HERE
B2 Adjustments Log
BFY 2002

Log#	Date Entered	Prepared By	Program Code(s)	Brief Description of Transaction & FFIS B2 Doc ID#
ST-02-B2001				
ST-02-B2002				
ST-02-B2003				
ST-02-B2004				
ST-02-B2005				

1).   This log can be set up in any format or style to meet your needs.
2).   It must have this information as a minimum.
3).   The description on the B2 in FFIS needs to include enough specific information to refer you back to the details that made up each adjustment.